Department of the Treasury—Internal Revenue Service

Form **1040EZ**

Income Tax Return for Single and Joint Filers With No Dependents (99) 2002

OMB No. 1545-0675

Label

(See page 14.)

Use the IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see page 14.	Apt. no.	
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.		

▲ **Important!** ▲ You **must** enter your SSN(s) above.

Presidential Election Campaign (page 14)

Note. Checking "Yes" will not change your tax or reduce your refund.
Do you, or your spouse if a joint return, want $3 to go to this fund? . . . . . . ▶

You		Spouse	
☐ Yes	☐ No	☐ Yes	☐ No

Income

Attach Form(s) W-2 here. Enclose, but do not attach, any payment.

Note. You **must** check Yes or No.

1	Total wages, salaries, and tips. This should be shown in box 1 of your W-2 form(s). Attach your W-2 form(s).	1	
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	
3	Unemployment compensation and Alaska Permanent Fund dividends (see page 16).	3	
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	
5	Can your parents (or someone else) claim you on their return? **Yes.** ☐ Enter amount from worksheet on back. **No.** ☐ If **single,** enter $7,700. If **married,** enter $13,850. See back for explanation.	5	
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	

Payments and tax

7	Federal income tax withheld from box 2 of your W-2 form(s).	7	
8	**Earned income credit (EIC).**	8	
9	Add lines 7 and 8. These are your **total payments.** ▶	9	
10	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table on pages 25–29 of the booklet. Then, enter the tax from the table on this line.	10	

Refund

Have it directly deposited! See page 21 and fill in 11b, 11c, and 11d.

11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund.** ▶	11a	

▶ **b** Routing number ☐☐☐☐☐☐☐☐☐ ▶ **c** Type: ☐ Checking ☐ Savings

▶ **d** Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Amount you owe

12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the **amount you owe.** For details on how to pay, see page 22. ▶	12	

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 22)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ (   ) Personal identification number (PIN) ▶ ☐☐☐☐☐

Sign here

Joint return? See page 13. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number ( )
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	

Paid preparer's use only

Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶		EIN	
		Phone no. ( )	

Use this form if

- Your filing status is single or married filing jointly.
- You (and your spouse if married) were under 65 and not blind at the end of 2002. If you were born on January 1, 1938, you are considered to be age 65 at the end of 2002.
- You do not claim any dependents.
- Your taxable income (line 6) is less than $50,000.
- You do not claim a deduction for educator expenses, the student loan interest deduction, or the tuition and fees deduction (see page 10).
- You do not claim an education credit, the retirement savings contributions credit (see page 10), or the health insurance credit for eligible recipients (see page 10).
- You had **only** wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over $1,500. **But** if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your W-2, you may not be able to use Form 1040EZ. See page 15. If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see page 16.
- You did not receive any advance earned income credit payments.

If you are not sure about your filing status, see page 13. If you have questions about dependents, use TeleTax topic 354 (see page 8). If you **cannot use this form,** use TeleTax topic 352 (see page 8).

Filling in your return

For tips on how to avoid common mistakes, see page 23.

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the booklet before filling in the form. Also, see the booklet if you received a Form 1099-INT showing Federal income tax withheld or if Federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

Remember, you must report all wages, salaries, and tips even if you do not get a W-2 form from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Worksheet for dependents who checked "Yes" on line 5

(keep a copy for your records)

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, use TeleTax topic 354 (see page 8).

A. Amount, if any, from line 1 on front ________
+ 250.00 Enter total ▶ **A.** ________

B. Minimum standard deduction . . . . **B.** 750.00

C. Enter the **larger** of line A or line B here . . . . **C.** ________

D. Maximum standard deduction. If **single,** enter $4,700; if **married,** enter $7,850 . . . . **D.** ________

E. Enter the **smaller** of line C or line D here. This is your standard deduction . . . . **E.** ________

F. Exemption amount.
- If single, enter -0-.
- If married and—
  —both you and your spouse can be claimed as dependents, enter -0-.
  —only one of you can be claimed as a dependent, enter $3,000.

F. ________

G. Add lines E and F. Enter the total here and on line 5 on the front . . **G.** ________

If you checked "No" on line 5 because no one can claim you (or your spouse if married) as a dependent, enter on line 5 the amount shown below that applies to you.

- Single, enter $7,700. This is the total of your standard deduction ($4,700) and your exemption ($3,000).
- Married, enter $13,850. This is the total of your standard deduction ($7,850), your exemption ($3,000), and your spouse's exemption ($3,000).

Mailing return

Mail your return by **April 15, 2003.** Use the envelope that came with your booklet. If you do not have that envelope or if you moved during the year, see the back cover for the address to use.